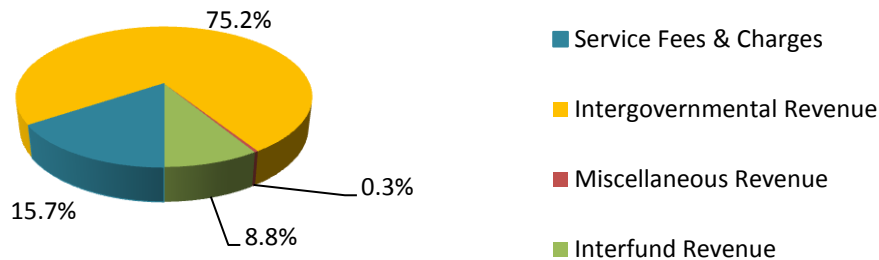


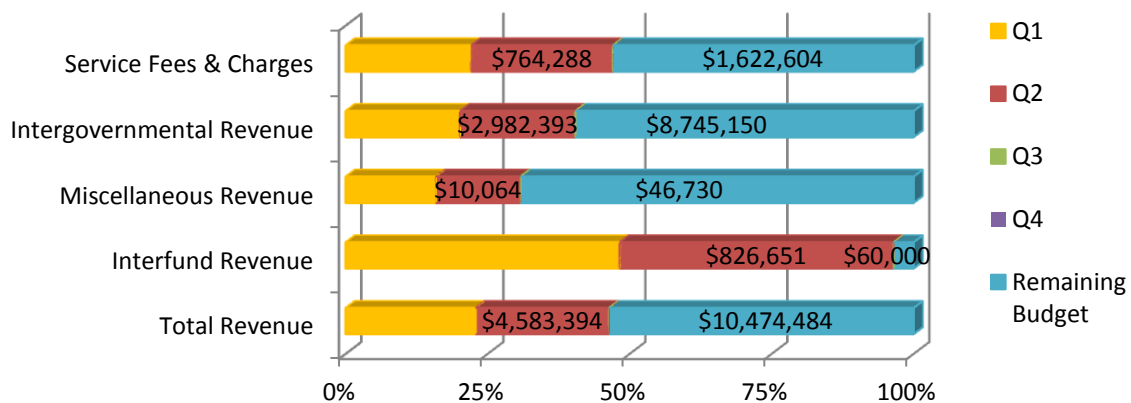
### Non-General Fund Analysis

**Agency Budgeted Revenues By Source**



- The main sources of non-general fund revenue for Child Support Enforcement are: federal grants, state subsidy/reimbursements, processing charges from a 2% administration charge for processing payments, CSEA-Federal Incentives, and a county subsidy from the General Fund.

**Non-General Fund - Revenue**



|                      | 1 <sup>st</sup> Quarter | 2 <sup>nd</sup> Quarter | 3 <sup>rd</sup> Quarter | 4 <sup>th</sup> Quarter | YTD         | Total*       |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|--------------|
| Prior Year Actuals   | \$3,756,165             | \$4,910,328             | \$4,529,326             | \$4,726,111             | \$8,666,493 | \$17,921,930 |
| Current Year Actuals | \$4,472,184             | \$4,583,394             |                         |                         | \$9,055,578 | \$19,530,062 |

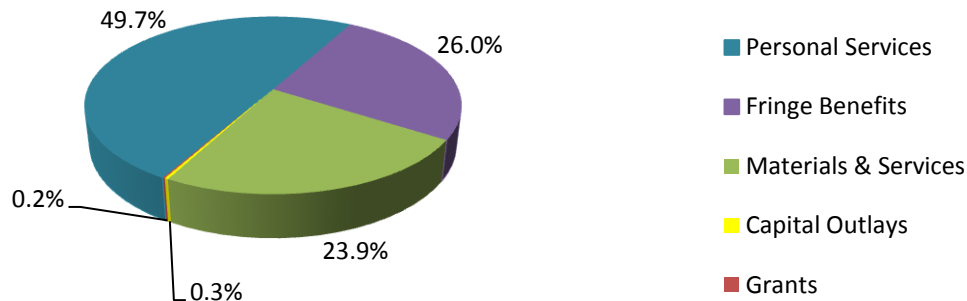
\* Current year total represents revised budget.

- Second quarter revenue of **\$4,583,394** represents **23.5%** of the budgeted amount for the year. YTD revenues of **\$9,055,578** represent **46.4%** of the budgeted amount for the year.
- Second quarter revenue in Intergovernmental Revenue of \$2,982,393 represents 20.3% of the budgeted amount for the year. Year-to-date, \$5,940,266 or 40.5% has been collected. This is due primarily to the timing of federal and state support which tends to be received in the second half of the year.

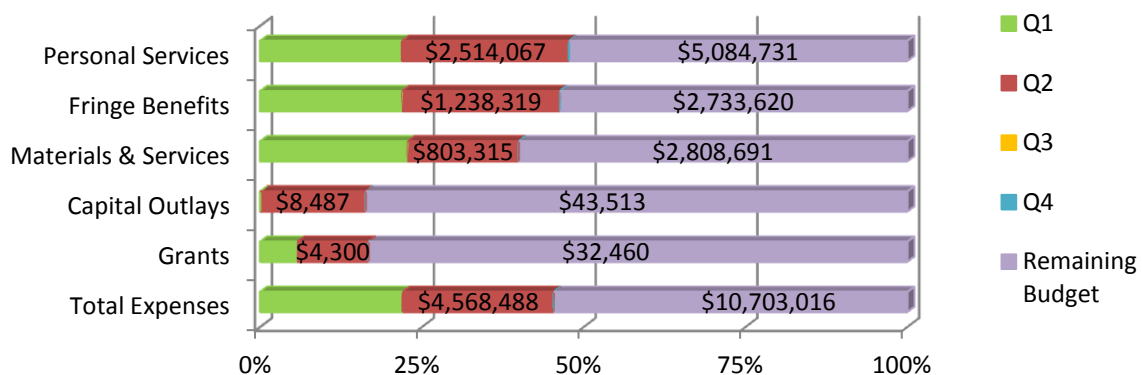
- The primary source of Interfund Revenue is the county subsidy from the General Fund of which \$1,653,301 or 100% of the budget has been collected. The allocation of the county subsidy is being made on an accelerated basis in order to provide a sufficient level of local funding in the first half of the calendar year. The other source of local funding, the state match allocation, is received in the second half of the year. The remaining \$60,000 is related to Title IV-E case work processed for Children Services and will be collected by year-end.

## Non-General Fund Analysis

**Agency Budgeted Expenses By Type**



**Non-General Fund - Expenses**



|                      | 1 <sup>st</sup> Quarter | 2 <sup>nd</sup> Quarter | 3 <sup>rd</sup> Quarter | 4 <sup>th</sup> Quarter | YTD         | Total*       |
|----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------|--------------|
| Prior Year Actuals   | \$4,026,900             | \$4,732,209             | \$5,094,508             | \$4,733,338             | \$8,759,109 | \$18,586,955 |
| Current Year Actuals | \$4,320,146             | \$4,568,488             |                         |                         | \$8,888,634 | \$19,591,650 |

\* Current year total represents revised budget.

- Second quarter expenditures of **\$4,568,488** represent **23.3%** of the budgeted amount for the year. YTD expenditures of **\$8,888,634** represent **45.4%** of the budgeted amount for the year.
- Materials and Services expenditures were below 40% for the 1<sup>st</sup> half of 2013. The agency anticipates the Materials and Services expenses to align with budget by year-end.
- The agency's budget includes \$52,000 in Capital Outlays for document imaging equipment (five scanners and one server). These purchases will likely be completed by year-end.

### Non-General Fund Analysis

#### Personal Services

| <u>Quarter</u> | <u>Agency Budget</u> | <u>Actual Expenditures</u> | <u>% of Budget Expended</u> |
|----------------|----------------------|----------------------------|-----------------------------|
| 1st Quarter    | \$2,245,879          | \$2,133,346                | 95.0%                       |
| 2nd Quarter    | \$2,620,193          | \$2,514,067                | 95.9%                       |
| 3rd Quarter    | \$2,245,879          |                            |                             |
| 4th Quarter    | \$2,620,193          |                            |                             |
| <b>Total</b>   | <b>\$9,732,144</b>   | <b>\$4,647,413</b>         | <b>47.8%</b>                |

- There were 13 pay periods through the end of the 2<sup>nd</sup> quarter, which would equate to 50.0% of budget. The agency has held some positions vacant and had some other vacancies occurred, which accounts for only 95.9% of the amount budgeted being expended during the 2<sup>nd</sup> quarter.

#### Budget Corrective Items

##### Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for Child Support Enforcement in the Child Support Enforcement Fund (Fund 2029) was \$61,590.

##### Pending

- There are no requests currently pending that may impact the budget.

##### Not Recommended

- There have been no requests for budget adjustments not approved to date.

#### Additional Budget Analysis and Budget Recommendations

- Based upon this analysis, there are no recommendations for budget savings or organizational performance improvements at this time.